



# NEWS RELEASE

**STATE BOARD  
OF EQUALIZATION**

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**FOR IMMEDIATE RELEASE**

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**BOARD REMINDS TAXPAYERS RELIEF IS AVAILABLE  
FOR COUNTIES AFFECTED BY SPRING FLOODS**

The State Board of Equalization (BOE) today reminded taxpayers in 20 counties affected by recent flooding that tax relief may be available to them. The affected counties include Alameda, Amador, Calaveras, El Dorado, Fresno, Kings, Lake, Madera, Marin, Merced, Napa, Nevada, Placer, San Joaquin, San Mateo, Santa Cruz, Sonoma, Stanislaus, Tulare and Tuolumne.

**Extension for Return Filings**

Special relief in the form of a **one-month extension of time to file returns and pay taxes or fees** is available for all of the following BOE administered programs:

Sales and use taxes; gasoline tax; use fuel tax; alcoholic beverage taxes; cigarette and tobacco products taxes; jet fuel tax; diesel fuel tax; interstate user tax; timber yield tax; as well as the integrated waste management fee; California tire fee; occupational lead poisoning prevention fee; childhood lead poisoning prevention fee; underground storage tank maintenance fee; oil spill response, prevention, and administration fees; energy resources surcharge; emergency telephone users surcharge; natural gas surcharge; marine invasive species fee (ballast water fee); covered electronic waste recycling fee; water rights fees; and hazardous waste fees.

This relief is afforded to any taxpayer or feepayer directly affected by the Northern California flooding who cannot meet tax filing and payment deadlines due to the emergency. The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies. Taxpayers and fee payers requesting a filing extension must include with their returns a statement, signed under penalty of perjury, stating the cause for the late filing.

**Relief of Interest and Penalties**

Relief of interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees on time. This relief may be provided for the programs listed above as well as the insurance tax.

Taxpayers and fee payers requesting relief of interest and penalties must include with their returns a statement, signed under penalty of perjury, stating the cause for the late filing.

**Please note that the relief program for interstate user tax under the International Fuel Tax Agreement (IFTA) applies to California tax only. To waive interest and penalties for another jurisdiction, the Board of Equalization must receive written approval from the other jurisdiction.** For information regarding IFTA, please call the Fuel Taxes Division at **916-322-9669** or **800-400-7115** and follow the prompts to Fuel Taxes.

**Copies of BOE Tax Records Available**

Affected business owners and feepayers needing to obtain copies of BOE tax records may receive replacements free of charge. To obtain copies of critically needed tax records on file with the BOE, including prior tax returns, copies of audits, and permit application forms, please call our Taxpayer Records Unit at 916-445-4326.

#### **For More Information and Forms**

The BOE has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, are both available on the Internet as fill-in forms. Copies of these forms may be downloaded by visiting our website at [www.boe.ca.gov](http://www.boe.ca.gov), or obtained by calling **800-400-7115**.

#### **Property Taxes**

Unlike sales and fuel taxes - which are collected by the state - property tax is collected at the county level. Answers to property tax questions and forms for relief are available from county assessors' offices. A complete listing of assessors is available online at <http://www.boe.ca.gov/proptaxes/assessors.htm>.

The five-member California State Board of Equalization is a publicly elected tax board, and is comprised of Betty T. Yee of San Francisco, Acting Member, First District; Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chair John Chiang of Los Angeles, Fourth District; and State Controller Steve Westly.

The Board collects almost \$50 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and plays a significant role in the assessment and administration of property taxes.

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